

Form 1040

Department of the Treasury — Internal Revenue Service

U.S. Individual Income Tax Return 2002

(99) IRS use only — Do not write or staple in this space.

Label
(See instructions.)Use the
IRS label.
Otherwise,
please print
or type.Presidential
Election
Campaign
(See instructions.)

For the year Jan 1 - Dec 31, 2002, or other tax year beginning , 2002, ending , 20		OMB No. 1545-0074
Your first name William J. Clinton	MI Last name	Your social security number
If a joint return, spouse's first name Hillary Rodham Clinton	MI Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apartment no.
City, town or post office. If you have a foreign address, see instructions.		State ZIP code
Chappaqua, NY 10514		

▲ Important! ▲
You must enter your social security number(s) above.

Note: Checking 'Yes' will not change your tax or reduce your refund.
Do you, or your spouse if filing a joint return, want \$3 to go to this fund? ☒ Yes ☐ No ☒ Yes ☐ No

Filing Status

- 1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above & full name here . . .
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here . . .
5 ☐ Qualifying widow(er) with dependent child (year spouse died . . .). (See instructions.)

Check only one box.

Exemptions

- 6a ☒ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.
b ☒ Spouse.
c Dependents:
- | (1) First name Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs) |
|--------------------------|--|-------------------------------------|---|
| Chelsea V. Clinton | | Daughter | <input type="checkbox"/> |
| | | | <input type="checkbox"/> |
| | | | <input type="checkbox"/> |
| | | | <input type="checkbox"/> |
- No. of boxes checked on 6a and 6b. 2
No. of children on 6c who:
• lived with you. 1
• did not live with you due to divorce or separation (see instrs).
Dependents on 6c not entered above.
d Total number of exemptions claimed. 3

If more than five dependents, see instructions.

Income

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	150,159.
8a Taxable interest. Attach Schedule B if required.	8a	37,300.
b Tax-exempt interest. Do not include on line 8a.	8b	2,190.
9 Ordinary dividends. Attach Schedule B if required.	9	67,685.
10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions).	10	
11 Alimony received.	11	
12 Business income or (loss). Attach Schedule C or C-EZ.	12	9,177,101.
13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here.	13	-2,445.
14 Other gains or (losses). Attach Form 4797.	14	
15a IRA distributions.	15a	
b Taxable amount (see instrs)	15b	
16a Pensions and annuities.	16a	
b Taxable amount (see instrs)	16b	166,700.
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.	17	
18 Farm income or (loss). Attach Schedule F.	18	
19 Unemployment compensation.	19	
20a Social security benefits.	20a	
b Taxable amount (see instrs)	20b	
21 Other income.	21	
22 Add the amounts in the far right column for lines 7 through 21. This is your total income. ▶	22	9,596,500.
23 Educator expenses (see instructions).	23	
24 IRA deduction (see instructions).	24	
25 Student loan interest deduction (see instructions).	25	
26 Tuition and fees deduction (see instructions).	26	
27 Archer MSA deduction. Attach Form 8853.	27	
28 Moving expenses. Attach Form 3903.	28	
29 One-half of self-employment tax. Attach Schedule SE.	29	128,142.
30 Self-employed health insurance deduction (see instructions).	30	1,726.
31 Self-employed SEP, SIMPLE, and qualified plans.	31	
32 Penalty on early withdrawal of savings.	32	
33a Alimony paid b Recipient's SSN.	33a	
34 Add lines 23 through 33a.	34	129,868.
35 Subtract line 34 from line 22. This is your adjusted gross income. ▶	35	9,466,632.

Adjusted
Gross
Income

Tax and Credits

Standard Deduction for —

• People who checked any box on line 37a or 37b or who can be claimed as a dependent, see instructions.

• All others:
Single,
\$4,700

Head of household,
\$6,900

Married filing jointly or Qualifying widow(er),
\$7,850

Married filing separately,
\$3,925

36	Amount from line 35 (adjusted gross income).....	36	9,466,632.
37a	Check if: <input type="checkbox"/> You were 65/older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65/older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here.....	37a	
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see instructions and check here.....	37b	
38	Itemized deductions (from Schedule A) or your standard deduction (see left margin).....	38	585,517.
39	Subtract line 38 from line 36.....	39	8,881,115.
40	If line 36 is \$103,000 or less, multiply \$3,000 by the total number of exemptions claimed on line 6d. If line 36 is over \$103,000, see the worksheet in the instructions.....	40	0.
41	Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-.....	41	8,881,115.
42	Tax (see instrs). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972.....	42	3,398,870.
43	Alternative minimum tax (see instructions). Attach Form 6251.....	43	
44	Add lines 42 and 43.....	44	3,398,870.
45	Foreign tax credit. Attach Form 1116 if required.....	45	41,466.
46	Credit for child and dependent care expenses. Attach Form 2441.....	46	
47	Credit for the elderly or the disabled. Attach Schedule R.....	47	
48	Education credits. Attach Form 8863.....	48	
49	Retirement savings contributions credit. Attach Form 8880.....	49	
50	Child tax credit (see instructions).....	50	
51	Adoption credit. Attach Form 8839.....	51	
52	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859.....	52	
53	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify.....	53	
54	Add lines 45 through 53. These are your total credits.....	54	41,466.
55	Subtract line 54 from line 44. If line 54 is more than line 44, enter -0-.....	55	3,357,404.
56	Self-employment tax. Attach Schedule SE.....	56	256,284.
57	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137.....	57	
58	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required.....	58	
59	Advance earned income credit payments from Form(s) W-2.....	59	
60	Household employment taxes. Attach Schedule H.....	60	
61	Add lines 55-60. This is your total tax.....	61	3,613,688.

Other Taxes

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099.....	62	69,472.
63	2002 estimated tax payments and amount applied from 2001 return.....	63	3,360,000.
64	Earned income credit (EIC).....	64	
65	Excess social security and tier 1 RRTA tax withheld (see instructions).....	65	
66	Additional child tax credit. Attach Form 8812.....	66	
67	Amount paid with request for extension to file (see instructions).....	67	
68	Other pmts from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8825.....	68	
69	Add lines 62 through 68. These are your total payments.....	69	3,429,472.

Refund

Direct deposit? See instructions and fill in 71b, 71c, and 71d.

70	If line 69 is more than line 61, subtract line 61 from line 69. This is the amount you overpaid.....	70	
71a	Amount of line 70 you want refunded to you.....	71a	
b	Routing number.....	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number.....		
72	Amount of line 70 you want applied to your 2003 estimated tax.....	72	
73	Amount you owe. Subtract line 69 from line 61. For details on how to pay, see instructions.....	73	184,216.

Amount You Owe

74	Estimated tax penalty (see instructions).....	74	
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Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)?..... ☒ Yes. Complete the following. ☐ No

Designee's name	Preparer	Phone no.	Personal identification number (PIN)
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Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		Speaking & Writing	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
		U.S. Senator	
Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN

aid Preparer's Use Only

Firm's name (or yours if self-employed), address, and ZIP code	Hariton, Mancuso & Jones, P.C. 11140 Rockville Pike Rockville, MD 20852	EIN	
		Phone no.	

Underpayment of
Estimated Tax by Individuals, Estates, and Trusts

OMB No. 1545-0140

2002

06

Department of the Treasury
Internal Revenue Service▶ See separate instructions.
▶ Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

Name(s) shown on tax return

Identifying number

William J. and Hillary Rodham Clinton

In most cases, you do not need to file Form 2210. The IRS will figure any penalty you owe and send you a bill. File Form 2210 only if one or more boxes in Part I apply to you. If you do not need to file Form 2210, you still may use it to figure your penalty. Enter the amount from Part III, line 22, or Part IV, line 36, on the penalty line of your return, but do not attach Form 2210.

Part I Reasons for Filing — If 1a, 1b, or 1c below applies to you, you may be able to lower or eliminate your penalty. But you must check the boxes that apply and file Form 2210 with your tax return. If 1d below applies to you, check that box and file Form 2210 with your tax return.

1 Check whichever boxes apply (if none apply, see the text above Part I and **do not file Form 2210**):

- a ☐ You request a **waiver**. In certain circumstances, the IRS will waive all or part of the penalty. See **Waiver of Penalty** in the instructions.
- b ☒ You use the **annualized income installment method**. If your income varied during the year, this method may reduce the amount of one or more required installments. See the instructions.
- c ☐ You had Federal income tax withheld from wages and, for estimated tax purposes, you treat the withheld tax as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. See the instructions for line 23.
- d ☐ Your required annual payment (line 15 below) is based on your 2001 tax and you filed or are filing a joint return for either 2001 or 2002 but not for both years.

Part II Required Annual Payment

2 Enter your 2002 tax after credits (see instructions).	2	3,357,404.
3 Other taxes (see instructions)	3	256,284.
4 Add lines 2 and 3	4	3,613,688.
5 Earned income credit	5	
6 Additional child tax credit	6	
7 Credit for Federal tax paid on fuels	7	
8 Health insurance credit for eligible recipients	8	
9 Add lines 5 through 8	9	0.
10 Current year tax. Subtract line 9 from line 4	10	3,613,688.
11 Multiply line 10 by 90% (.90)	11	3,252,319.
12 Withholding taxes. Do not include any estimated tax payments on this line (see instructions).	12	69,472.
13 Subtract line 12 from line 10. If less than \$1,000, stop here; you do not owe the penalty. Do not file Form 2210	13	3,544,216.
14 Enter the tax shown on your 2001 tax return (112% of that amount if the adjusted gross income shown on that return is more than \$150,000, or, if married filing separately for 2002, more than \$75,000). Caution: See instructions	14	6,729,491.
15 Required annual payment. Enter the smaller of line 11 or line 14.	15	3,252,319.
If line 12 is equal to or more than line 15, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked box 1d above.		

Part III Short Method (Caution: See the instructions to find out if you can use the short method. If you checked box 1b or 1c in Part I, skip this part and go to Part IV.)

16 Enter the amount, if any, from line 12 above	16	
17 Enter the total amount, if any, of estimated tax payments you made	17	
18 Add lines 16 and 17	18	
19 Total underpayment for year. Subtract line 18 from line 15. If zero or less, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked box 1d above	19	
20 Multiply line 19 by .03713	20	
21 • If the amount on line 19 was paid on or after 4/15/03, enter -0-.		
• If the amount on line 19 was paid before 4/15/03, make the following computation to find the amount to enter on line 21.		
Amount on line 19 x Number of days paid before 4/15/03 x .00014	21	
22 Penalty. Subtract line 21 from line 20. Enter the result here and on Form 1040, line 74; Form 1040A, line 48; Form 1040NR, line 73; Form 1040NR-EZ, line 26; or Form 1041, line 26, but do not file Form 2210 unless you checked one or more of the boxes in Part I above	22	

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 2210 (2002)

Part IV Regular Method (See the instructions if you are filing Form 1040NR or 1040NR-EZ.)

Section A – Figure Your Underpayment		Payment Due Dates				
		(a) 4/15/02	(b) 6/15/02	(c) 9/15/02	(d) 1/15/03	
23	Required installments. If box 1b applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 15, Form 2210, in each column	23	813,079.	813,080.	813,080.	813,080.
24	Estimated tax paid and tax withheld (see instructions). For column (a) only, also enter the amount from line 24 on line 28. If line 24 is equal to or more than line 23 for all payment periods, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked a box in Part I	24	1,382,368.	637,368.	467,368.	942,368.
<i>Complete lines 25 through 31 of one column before going to the next column.</i>						
25	Enter amount, if any, from line 31 of previous column	25		569,289.	393,577.	47,865.
26	Add lines 24 and 25	26		1,206,657.	860,945.	990,233.
27	Add amounts on lines 29 and 30 of the previous column	27				
28	Subtract line 27 from line 26. If zero or less, enter -0-. For column (a) only, enter the amount from line 24	28	1,382,368.	1,206,657.	860,945.	990,233.
29	If the amount on line 28 is zero, subtract line 26 from line 27. Otherwise, enter -0-	29		0.	0.	
30	Underpayment. If line 23 is equal to or more than line 28, subtract line 28 from line 23. Then go to line 25 of next column. Otherwise, go to line 31	30				
31	Overpayment. If line 28 is more than line 23, subtract line 23 from line 28. Then go to line 25 of next column	31	569,289.	393,577.	47,865.	

Section B – Figure the Penalty (Complete lines 32 through 35 of one column before going to the next column.)

RATE PERIOD		4/15/02			6/15/02			9/15/02			
		Days:	Days:	Days:	Days:	Days:	Days:	Days:			
1	April 16, 2002 – December 31, 2002										
	32 Number of days from the date shown above line 32 to the date the amount on line 30 was paid or 12/31/02, whichever is earlier	32									
	33 Underpayment on line 30 x $\frac{\text{Number of days on line 32}}{365}$ x .06 (see instructions)	33	\$	\$	\$						
2	January 1, 2003 – April 15, 2003										
	34 Number of days from the date shown above line 34 to the date the amount on line 30 was paid or 4/15/03, whichever is earlier	34									
	35 Underpayment on line 30 x $\frac{\text{Number of days on line 34}}{365}$ x .05 (see instructions)	35	\$	\$	\$						
	36 Penalty. Add all amounts on lines 33 and 35 in all columns. Enter the total here and on Form 1040, line 74; Form 1040A, line 48; Form 1040NR, line 73; Form 1040NR-EZ, line 26; or Form 1041, line 26, but do not file Form 2210 unless you checked one or more of the boxes in Part I	36	\$								

Form 2210 (2002)

Schedule AI - Annualized Income Installment Method (see instructions)

Estates & trusts, do not use the period ending dates shown to the right. Instead, use the following: 2/28/02, 4/30/02, '31/02, and 11/30/02.

	(a) 1/1/02 - 3/31/02	(b) 1/1/02 - 5/31/02	(c) 1/1/02 - 8/31/02	(d) 1/1/02 - 12/31/02
Part I Annualized Income Installments				
1 Enter your adjusted gross income for each period (see instrs). (Estates and trusts, enter your taxable income without your exemption for each period.)	1 3,469,248.	5,040,975.	6,346,471.	9,466,632.
2 Annualization amounts. (Estates & trusts, see instrs)	2 4	2.4	1.5	1
3 Annualized income. Multiply line 1 by line 2	3 13,876,992.	12,098,340.	9,519,707.	9,466,632.
4 Enter your itemized dedns for the period shown in each col. If you do not itemize, enter -0- & skip to line 7. (Estates and trusts, enter -0-, skip to line 9, and enter the amount from line 3 on line 9.)	4 323,094.	460,083.	554,333.	865,397.
5 Annualization amounts	5 4	2.4	1.5	1
6 Multiply line 4 by line 5 (see instructions if line 3 is more than \$68,650)	6 880,185.	745,368.	550,028.	585,517.
7 In each column, enter the full amount of your standard deduction from Form 1040, line 38, or Form 1040A, line 24 (Form 1040NR or 1040NR-EZ filers, enter -0-. Exception: Indian students and business apprentices, enter standard deduction from Form 1040NR, line 36, or Form 1040NR-EZ, line 11.)	7 7,850.	7,850.	7,850.	7,850.
8 Enter the larger of line 6 or line 7	8 880,185.	745,368.	550,028.	585,517.
9 Subtract line 8 from line 3	9 12,996,807.	11,352,972.	8,969,679.	8,881,115.
10 In each column, multiply \$3,000 by the total number of exemptions claimed (see instructions if line 3 is more than \$103,000). (Estates and trusts and Form 1040NR or 1040NR-EZ filers, enter the exemption amount shown on your tax return.)	10 0.	0.	0.	0.
11 Subtract line 10 from line 9	11 12,996,807.	11,352,972.	8,969,679.	8,881,115.
12 Figure your tax on the amount on line 11 (see instrs)	12 4,987,527.	4,353,006.	3,433,055.	3,398,870.
13 Form 1040 filers only, complete Part II and enter your self-employment tax from line 34 below	13 376,945.	328,664.	258,667.	256,284.
4 Enter other taxes for each payment per (see instrs)	14			
15 Total tax. Add lines 12, 13, and 14	15 5,364,472.	4,681,670.	3,691,722.	3,655,154.
16 For each period, enter the same type of credits as allowed on Form 2210, lines 2 and 9 (see instrs)	16 41,466.	41,466.	41,466.	41,466.
17 Subtract line 16 from line 15. If zero or less, enter -0-	17 5,323,006.	4,640,204.	3,650,256.	3,613,688.
18 Applicable percentage	18 22.5%	45%	67.5%	90%
19 Multiply line 17 by line 18	19 1,197,676.	2,088,092.	2,463,923.	3,252,319.
Caution: Complete lines 20 - 25 of one column before going to the next column.				
20 Add the amounts in all previous cols of line 25	20	813,079.	1,626,159.	2,439,239.
21 Subtract line 20 from line 19. If zero or less, enter -0-	21 1,197,676.	1,275,013.	837,764.	813,080.
22 Enter 25% (.25) of line 15 on page 1 of Form 2210 in each column	22 813,079.	813,080.	813,080.	813,080.
23 Subtract line 25 of the previous column from line 24 of the previous column	23			
24 Add lines 22 and 23 and enter the total	24 813,079.	813,080.	813,080.	813,080.
25 Enter the smaller of line 21 or line 24 here and on Form 2210, line 23	25 813,079.	813,080.	813,080.	813,080.

Part II Annualized Self-Employment Tax**Taxpayer**

26 Net earnings from self-employment for the period (see instructions)	26 3,158,943.	4,571,205.	5,704,801.	7,737,451.
27 Prorated social security tax limit	27 \$21,225	\$35,375	\$56,600	\$84,900
28 Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax	28 40.	66.	106.	159.
29 Subtract line 28 from line 27. If zero or less, enter -0-	29 21,185.	35,309.	56,494.	84,741.
30 Annualization amounts	30 0.496	0.2976	0.186	0.124
1 Multiply line 30 by the smaller of line 26 or line 29	31 10,508.	10,508.	10,508.	10,508.
32 Annualization amounts	32 0.116	0.0696	0.0435	0.029
33 Multiply line 26 by line 32	33 366,437.	318,156.	248,159.	224,386.
34 Add lines 31 and 33. Enter the result here and on line 13 above	34 376,945.	328,664.	258,667.	234,894.

Schedule AI - Annualized Income Installment Method (see instructions)

Estates & trusts, do not use the period ending dates shown to the right. Instead, use the following: 2/28/02, 4/30/02, 6/30/02, and 11/30/02.

	(a) 1/1/02 - 3/31/02	(b) 1/1/02 - 5/31/02	(c) 1/1/02 - 8/31/02	(d) 1/1/02 - 12/31/02
Part I Annualized Income Installments				
1 Enter your adjusted gross income for each period (see instrs). (Estates and trusts, enter your taxable income without your exemption for each period.) . . .	1			
2 Annualization amounts. (Estates & trusts, see instrs)	2	4	2.4	1.5
3 Annualized income. Multiply line 1 by line 2	3			
4 Enter your itemized dedns for the period shown in each col. If you do not itemize, enter -0- & skip to line 7. (Estates and trusts, enter -0-, skip to line 9, and enter the amount from line 3 on line 9.)	4			
5 Annualization amounts.	5	4	2.4	1.5
6 Multiply line 4 by line 5 (see instructions if line 3 is more than \$68,650)	6			
7 In each column, enter the full amount of your standard deduction from Form 1040, line 38, or Form 1040A, line 24 (Form 1040NR or 1040NR-EZ filers, enter -0-. Exception: Indian students and business apprentices, enter standard deduction from Form 1040NR, line 36, or Form 1040NR-EZ, line 11.)	7			
8 Enter the larger of line 6 or line 7.	8			
9 Subtract line 8 from line 3	9			
10 In each column, multiply \$3,000 by the total number of exemptions claimed (see instructions if line 3 is more than \$103,000). (Estates and trusts and Form 1040NR or 1040NR-EZ filers, enter the exemption amount shown on your tax return.)	10			
11 Subtract line 10 from line 9.	11			
12 Figure your tax on the amount on line 11 (see instrs).	12			
13 Form 1040 filers only, complete Part II and enter your self-employment tax from line 34 below	13			
4 Enter other taxes for each payment per (see instrs)	14			
15 Total tax. Add lines 12, 13, and 14	15			
16 For each period, enter the same type of credits as allowed on Form 2210, lines 2 and 9 (see instrs)	16			
17 Subtract line 16 from line 15. If zero or less, enter -0-	17			
18 Applicable percentage	18	22.5%	45%	67.5%
19 Multiply line 17 by line 18	19			
Caution: Complete lines 20 - 25 of one column before going to the next column.				
20 Add the amounts in all previous cols of line 25.	20			
21 Subtract line 20 from line 19. If zero or less, enter -0-	21			
22 Enter 25% (.25) of line 15 on page 1 of Form 2210 in each column	22			
23 Subtract line 25 of the previous column from line 24 of the previous column.	23			
24 Add lines 22 and 23 and enter the total	24			
25 Enter the smaller of line 21 or line 24 here and on Form 2210, line 23.	25			
Part II Annualized Self-Employment Tax				
26 Net earnings from self-employment for the period (see instructions)	26			737,602.
27 Prorated social security tax limit.	27	\$21,225	\$35,375	\$56,600
28 Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax	28	21,225.	35,375.	56,600.
29 Subtract line 28 from line 27. If zero or less, enter -0-	29	0.	0.	0.
30 Annualization amounts.	30	0.496	0.2976	0.186
Multiply line 30 by the smaller of line 26 or line 29.	31			
32 Annualization amounts.	32	0.116	0.0696	0.0435
33 Multiply line 26 by line 32	33			21,390.
34 Add lines 31 and 33. Enter the result here and on line 13 above	34			21,390.

SCHEDULE A
(Form 1040)

Itemized Deductions

OMB No. 1545-0074

2002

07

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.
▶ See Instructions for Schedule A (Form 1040).

Your social security number

Name(s) shown on Form 1040

William J. and Hillary Rodham Clinton

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1	740.		
2	Enter amount from Form 1040, line 36	2	9,466,632.		
3	Multiply line 2 by 7.5% (.075)	3	709,997.		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.		
Taxes You Paid		5	647,435.		
5	State and local income taxes	6	41,770.		
6	Real estate taxes (see instructions)	7			
7	Personal property taxes	8			
(See instructions.)	8 Other taxes. List type and amount ▶	9	689,205.		
9	Add lines 5 through 8				
Interest You Paid		10	61,192.		
10	Home mtg interest and points reported to you on Form 1098	11			
11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ▶	12			
(See instructions.)		13			
12	Points not reported to you on Form 1098. See instrs for spl rules	14	61,192.		
13	Investment interest. Attach Form 4952 if required. (See instrs.)				
14	Add lines 10 through 13				
Gifts to charity		15	115,000.		
15	Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	16			
If you made a gift and got a benefit for it, see instructions.	16 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	17			
17	Carryover from prior year	18	115,000.		
18	Add lines 15 through 17				
Casualty and Theft Losses		19	0.		
19	Casualty or theft loss(es). Attach Form 4684. (See instructions.)				
Job Expenses and Most Other Miscellaneous Deductions		20	8,650.		
20	Unreimbursed employee expenses — job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21	5,510.		
	Fin. Disc Rept (2 yrs) 8,650.	22	16,140.		
21	Tax preparation fees	23	30,300.		
22	Other expenses — investment, safe deposit box, etc. List type and amount ▶	24	9,466,632.		
(See instructions for expenses to deduct here.)	See Statement 1	25	189,333.		
23	Add lines 20 through 22	26	0.		
24	Enter amount from Form 1040, line 36				
25	Multiply line 24 by 2% (.02)				
26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-				
Other Miscellaneous Deductions		27	0.		
27	Other — from list in the instructions. List type and amount ▶				
Total Itemized Deductions		28	585,517.		
28 Is Form 1040, line 36, over \$137,300 (over \$68,650 if MFS)?					
<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 38.					
<input checked="" type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter.					

Name(s) shown on Form 1040.

Your social security number

William J. and Hillary Rodham Clinton

7

Schedule B — Interest and Ordinary Dividends

08

Part I
Interest(See instructions
for Form 1040,
line 8a.)Note. If you
received a Form
1099-INT, Form
1099-OID, or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the total
interest shown on
that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address

Bank of America Checking

Citibank - Bl. Tr.

Citibank - Bl. Tr.

Citibank - checking

Citibank - checking

Citibank - Mort. Coll.

Riggs Bank N.A.

IMPUTED INTEREST FROM LOAN TO FAMILY MEMBER

SunTrust

IMPUTED INTEREST FROM LOAN TO FAMILY MEMBER

Amount

1.

6,612.

6,612.

1,165.

472.

12,679.

4.

3,998.

1,256.

4,501.

- 2 Add the amounts on line 1

37,300.

- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. You must attach Form 8815.

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a.

37,300.

Note. If line 4 is over \$1,500, you must complete Part III.

Part II
Ordinary
Dividends(See instructions
for Form 1040,
line 9.)Note. If you
received a Form
1099-DIV or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the
ordinary dividends
shown on that form.

- 5 List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040, line 13.

Citi Inst. Liquid Res. Class A

Citi Inst. Liquid Res. Class A

Citibank BL. TR.

Citibank BL. TR.

Amount

55,164.

9,832.

1,344.

1,345.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9.

67,685.

Note. If line 6 is over \$1,500, you must complete Part III.

Part III
Foreign
Accounts
and
Trusts(See
instructions.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; OR (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes No

- 7a At any time during 2002, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1

X

- b If 'Yes,' enter the name of the foreign country.

- 8 During 2002, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions

X

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss from Business
(Sole Proprietorship)

► Partnerships, joint ventures, etc. must file Form 1065 or Form 1065-B.
► Attach to Form 1040 or 1041. ► See instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2002
09

Name of proprietor Hillary Rodham Clinton		Social security number (SSN)
A Principal business or profession, including product or service (see instructions) Author		B Enter code from instructions ► 711510
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN), if any
E Business address (including suite or room no.) City, town or post office, state, and ZIP code		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you 'materially participate' in the operation of this business during 2002? If 'No,' see instructions for limit on losses. ... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2002, check here		

Part I Income	
1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see the instructions and check here. ... <input type="checkbox"/>	1 1,150,858.
2 Returns and allowances	2
3 Subtract line 2 from line 1.	3 1,150,858.
4 Cost of goods sold (from line 42 on page 2).	4
5 Gross profit. Subtract line 4 from line 3	5 1,150,858.
6 Other income, including Federal and state gasoline or fuel tax credit or refund	6
7 Gross income. Add lines 5 and 6	7 1,150,858.

Part II Expenses. Enter expenses for business use of your home only on line 30.	
8 Advertising	19 Pension and profit-sharing plans
9 Bad debts from sales or services (see instructions)	20 Rent or lease (see instructions):
10 Car and truck expenses (see instructions)	a Vehicles, machinery, and equipment
11 Commissions and fees	b Other business property
12 Depletion	21 Repairs and maintenance
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	22 Supplies (not included in Part III)
14 Employee benefit programs (other than on line 19)	23 Taxes and licenses
15 Insurance (other than health)	24 Travel, meals, and entertainment:
16 Interest:	a Travel
a Mortgage (paid to banks, etc)	b Meals and entertainment
b Other	c Enter nondeductible amount included on line 24b (see instrs)
17 Legal & professional services	d Subtract line 24c from line 24b
18 Office expense	25 Utilities
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns.	26 Wages (less employment credits)
29 Tentative profit (loss). Subtract line 28 from line 7	27 Other expenses (from line 48 on page 2)
30 Expenses for business use of your home. Attach Form 8829	28 333,561.
31 Net profit or (loss). Subtract line 30 from line 29.	29 817,297.
<ul style="list-style-type: none"> • If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. 	30 18,594.
32 If you have a loss, check the box that describes your investment in this activity (see instructions).	31 798,703.
<ul style="list-style-type: none"> • If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. 	32 a <input type="checkbox"/> All investment is at risk.
	32 b <input type="checkbox"/> Some investment is not at risk.

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2002

FDIZ0112L 08/13/02

Part III **Cost of Goods Sold** (see instructions)33 Method(s) used to value closing inventory a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☐ No
If 'Yes,' attach explanation.

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	

Part IV **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____

44 Of the total number of miles you drove your vehicle during 2002, enter the number of miles you used your vehicle for:

a Business _____ b Commuting _____ c Other _____

45 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No46 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No47a Do you have evidence to support your deduction? ☐ Yes ☐ Nob If 'Yes,' is the evidence written? ☐ Yes ☐ No**Part V** **Other Expenses.** List below business expenses not included on lines 8 – 26 or line 30.

Accounting	2,690.
Collaboration fees & expenses	256,944.
Expenses pd from funds w/h by publisher	3,677.
Lexis/Nexis	2,284.
48 Total other expenses. Enter here and on page 1, line 27	265,595.

SCHEDULE C
(Form 1040)

Profit or Loss from Business
(Sole Proprietorship)

OMB No. 1545-0074

2002

09

Department of the Treasury
Internal Revenue Service (99)

► Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.
► Attach to Form 1040 or 1041. ► See instructions for Schedule C (Form 1040).

Name of proprietor William J. Clinton		Social security number (SSN)
A Principal business or profession, including product or service (see instructions) Speaking & Writing		B Enter code from instructions ► 711510
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN), if any
E Business address (including suite or room no.) City, town or post office, state, and ZIP code		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you 'materially participate' in the operation of this business during 2002? If 'No,' see instructions for limit on losses. ... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2002, check here		

Part I Income		
1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see the instructions and check here. ... <input type="checkbox"/>	1	9,892,919.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	9,892,919.
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	9,892,919.
6 Other income, including Federal and state gasoline or fuel tax credit or refund	6	
7 Gross income. Add lines 5 and 6	7	9,892,919.

Part II Expenses. Enter expenses for business use of your home only on line 30.		
8 Advertising	8	
9 Bad debts from sales or services (see instructions)	9	
10 Car and truck expenses (see instructions)	10	
11 Commissions and fees	11	951,750.
12 Depletion	12	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	789.
14 Employee benefit programs (other than on line 19)	14	
15 Insurance (other than health)	15	
16 Interest:		
a Mortgage (paid to banks, etc.)	16a	
b Other	16b	
17 Legal & professional services	17	122,616.
18 Office expense	18	
19 Pension and profit-sharing plans	19	
20 Rent or lease (see instructions):		
a Vehicles, machinery, and equipment	20a	
b Other business property	20b	
21 Repairs and maintenance	21	
22 Supplies (not included in Part III)	22	
23 Taxes and licenses	23	
24 Travel, meals, and entertainment:		
a Travel	24a	
b Meals and entertainment		
c Enter nondeductible amount included on line 24b (see instrs)		
d Subtract line 24c from line 24b	24d	
25 Utilities	25	
26 Wages (less employment credits)	26	211,101.
27 Other expenses (from line 48 on page 2)	27	216,403.
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28	1,502,659.
29 Tentative profit (loss). Subtract line 28 from line 7	29	8,390,260.
30 Expenses for business use of your home. Attach Form 8829.	30	11,862.
31 Net profit or (loss). Subtract line 30 from line 29.	31	8,378,398.

• If a profit, enter on **Form 1040, line 12**, and also on **Schedule SE, line 2** (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.

• If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on **Form 1040, line 12**, and also on **Schedule SE, line 2** (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you **must** attach **Form 6198**.

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2002

Part III Cost of Goods Sold (see instructions)33 Method(s) used to value closing inventory a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☐ No
If 'Yes,' attach explanation.

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation

35

36 Purchases less cost of items withdrawn for personal use.

36

37 Cost of labor. Do not include any amounts paid to yourself.

37

38 Materials and supplies.

38

39 Other costs.

39

40 Add lines 35 through 39.

40

41 Inventory at end of year.

41

42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4.

42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____

44 Of the total number of miles you drove your vehicle during 2002, enter the number of miles you used your vehicle for:

a Business _____ b Commuting _____ c Other _____

45 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No46 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No47a Do you have evidence to support your deduction? ☐ Yes ☐ Nob If 'Yes,' is the evidence written? ☐ Yes ☐ No**Part V Other Expenses.** List below business expenses not included on lines 8 - 26 or line 30.

Accounting

8,040.

Exp. pd from funds w/h by agent

63,363.

Speech Writing

145,000.

48 Total other expenses. Enter here and on page 1, line 27

48

216,403.

SCHEDULE D

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

- Attach to Form 1040. ► See Instructions for Schedule D (Form 1040).
► Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2002

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Name(s) shown on Form 1040

Your social security number

William J. and Hillary Rodham Clinton

Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2.	2				
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d).	3				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.	4				
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.	5				-2,445.
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2001 Capital Loss Carryover Worksheet.	6				
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f).	7				-2,445.

Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)	(g) 28% rate gain or (loss)* (see instructions below)
8						
9 Enter your long-term totals, if any, from Schedule D-1, line 9.	9					
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d).	10					
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.	11					
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.	12					
13 Capital gain distributions. See instrs.	13					
14 Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 2001 Capital Loss Carryover Worksheet.	14					
15 Combine lines 8 through 14 in column (g).	15					
16 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f).	16					

Next: Go to Part III on page 2.

* 28% rate gain or loss includes all 'collectibles gains and losses' (as defined in the instructions) and up to 50% of the eligible gain on qualified small business stock (see instructions).

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule D (Form 1040) 2002

Part III Taxable Gain or Deductible Loss

17	Combine lines 7 and 16 and enter the result. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13, and complete Form 1040 through line 41.	17	-2,445.
Next: • If both lines 16 and 17 are gains and Form 1040, line 41, is more than zero, complete Part IV below. • Otherwise, skip the rest of Schedule D and complete Form 1040.			
18	If line 17 is a loss, enter here and on Form 1040, line 13, the smaller of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)). Then complete Form 1040 through line 39.	18	-2,445.
Next: • If the loss on line 17 is more than the loss on line 18 or if Form 1040, line 39, is less than zero, skip Part IV below and complete the Capital Loss Carryover Worksheet in the instructions before completing the rest of Form 1040. • Otherwise, skip Part IV below and complete the rest of Form 1040.			

Part IV Tax Computation Using Maximum Capital Gains Rates

19	Enter your unrecaptured Section 1250 gain, if any, from line 17 of the worksheet in the instructions.	19	
If line 15 or line 19 is more than zero, complete the worksheet in the instructions to figure the amount to enter on lines 22, 29, and 40 below, and skip all other lines below. Otherwise, go to line 20.			
20	Enter your taxable income from Form 1040, line 41.	20	
21	Enter the smaller of line 16 or line 17 of Schedule D.	21	
22	If you are deducting investment interest expense on Form 4952, enter the amount from Form 4952, line 4e. Otherwise, enter -0-.	22	
23	Subtract line 22 from line 21. If zero or less, enter -0-.	23	
24	Subtract line 23 from line 20. If zero or less, enter -0-.	24	
25	Figure the tax on the amount on line 24. Use the Tax Table or Tax Rate Schedules, whichever applies.	25	
26	Enter the smaller of: <ul style="list-style-type: none"> The amount on line 20 or \$46,700 if married filing jointly or qualifying widow(er); \$27,950 if single; \$37,450 if head of household; or \$23,350 if married filing separately 	26	
If line 26 is greater than line 24, go to line 27. Otherwise, skip lines 27 through 33 and go to line 34.			
27	Enter the amount from line 24.	27	
28	Subtract line 27 from line 26. If zero or less, enter -0- and go to line 34.	28	
29	Enter your qualified 5-year gain, if any, from line 8 of the worksheet in the instructions.	29	
30	Enter the smaller of line 28 or line 29.	30	
31	Multiply line 30 by 8% (.08).	31	
32	Subtract line 30 from line 28.	32	
33	Multiply line 32 by 10% (.10).	33	
If the amounts on lines 23 and 28 are the same, skip lines 34 through 37 and go to line 38.			
34	Enter the smaller of line 20 or line 23.	34	
35	Enter the amount from line 28 (if line 28 is blank, enter -0-).	35	
36	Subtract line 35 from line 34.	36	
37	Multiply line 36 by 20% (.20).	37	
38	Add lines 25, 31, 33, and 37.	38	
39	Figure the tax on the amount on line 20. Use the Tax Table or Tax Rate Schedules, whichever applies.	39	
40	Tax on all taxable income (including capital gains). Enter the smaller of line 38 or line 39 here and on Form 1040, line 42.	40	

BAA

Schedule D (Form 1040) 2002

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

William J. and Hillary Rodham Clinton

Note. If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below.
Real estate professionals must complete line 42 below.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity, you must check either column (e) or (f) on line 27 to describe your investment in the activity. See instructions. If you check column (f), you must attach Form 6198.

27	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	Investment At Risk?	
					(e) All is at risk	(f) Some is not at risk
A	CITIBANK NA	P				
B	CITIBANK NA	P				
C						
D						
E						

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss from Schedule K-1	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A				
B				
C				
D				
E				
28a Totals				
b Totals				
29 Add columns (h) and (k) of line 28a			29	
30 Add columns (g), (i), and (j) of line 28b			30	
31 Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below			31	

Part III Income or Loss From Estates and Trusts

32	(a) Name	(b) Employer ID no.
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
A		
B		
33a Totals		
b Totals		
34 Add columns (d) and (f) of line 33a		34
35 Add columns (c) and (e) of line 33b		35
36 Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below		36

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

37	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
38	Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below				38

Part V Summary

39	Net farm rental income or (loss) from Form 4835. Also, complete line 41 below	39
40	Total income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 17	40
41	Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 14 (see instructions)	41
42	Reconciliation for Real Estate Professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules	42

Name of Person with self-employment income (as shown on Form 1040)

Social security number of person
with self-employment income ▶

William J. Clinton

Section B — Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is **church employee income**, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is **not** church employee income. See instructions.

- A** If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I ☐

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note. Skip this line if you use the farm optional method. See instructions.	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method. See instructions.	2	8,378,398.
3	Combine lines 1 and 2.	3	8,378,398.
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3.	4a	7,737,451.
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here.	4b	
4c	Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue.	4c	7,737,451.
5a	Enter your church employee income from Form W-2. Caution. See the instructions for definition of church employee income.	5a	
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-.	5b	
6	Net earnings from self-employment. Add lines 4c and 5b.	6	7,737,451.
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2002.	7	84,900.
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation.	8a	159.
8b	Unreported tips subject to social security tax (from Form 4137, line 9).	8b	
8c	Add lines 8a and 8b.	8c	159.
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11.	9	84,741.
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124).	10	10,508.
11	Multiply line 6 by 2.9% (.029).	11	224,386.
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56.	12	234,894.
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 29.	13	117,447.

Part II Optional Methods to Figure Net Earnings (See instructions.)

Farm Optional Method. You may use this method **only** if:

- Your gross farm income⁽¹⁾ was not more than \$2,400 or
- Your net farm profits⁽²⁾ were less than \$1,733.

14	Maximum income for optional methods.	14	1,600.
15	Enter the smaller of: two-thirds (2/3) of gross farm income ⁽¹⁾ (not less than zero) or \$1,600. Also, include this amount on line 4b above.	15	

Nonfarm Optional Method. You may use this method **only** if:

- Your net nonfarm profits⁽³⁾ were less than \$1,733 and also less than 72.189% of your gross nonfarm income⁽⁴⁾ and
- You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

Caution. You may use this method no more than five times.

16	Subtract line 15 from line 14.	16	
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁽⁴⁾ (not less than zero) or the amount on line 16. Also include this amount on line 4b above.	17	

(1) From Schedule F, line 11, and Schedule K-1 (Form 1065), line 15b.

(2) From Schedule F, line 36, and Schedule K-1 (Form 1065), line 15a.

(3) From Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a; and Schedule K-1 (Form 1065-B), box 9.

(4) From Schedule C, line 7; Schedule C-EZ, line 1; Schedule K-1 (Form 1065), line 15c; and Schedule K-1 (Form 1065-B), box 9.

Name of Person with self-employment income (as shown on Form 1040)

Social security number of person
with self-employment income ▶

Hillary Rodham Clinton

Section B – Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is **church employee income**, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is **not** church employee income. See instructions.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I <input type="checkbox"/>		
1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note. Skip this line if you use the farm optional method. See instructions.	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method. See instructions.	798,703.
3	Combine lines 1 and 2.	798,703.
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3.	737,602.
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here.	
4c	Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue.	737,602.
5a	Enter your church employee income from Form W-2. Caution. See the instructions for definition of church employee income.	
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-.	
6	Net earnings from self-employment. Add lines 4c and 5b.	737,602.
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2002.	84,900.
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation.	84,900.
8b	Unreported tips subject to social security tax (from Form 4137, line 9).	
8c	Add lines 8a and 8b.	84,900.
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11.	0.
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124).	0.
11	Multiply line 6 by 2.9% (.029).	21,390.
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56.	21,390.
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 29.	10,695.

Part II Optional Methods to Figure Net Earnings (See instructions.)

Farm Optional Method. You may use this method **only** if:

- Your gross farm income⁽¹⁾ was not more than \$2,400 or
- Your net farm profits⁽²⁾ were less than \$1,733.

14	Maximum income for optional methods.	1,600.
15	Enter the smaller of: two-thirds (2/3) of gross farm income ⁽¹⁾ (not less than zero) or \$1,600. Also, include this amount on line 4b above.	

Nonfarm Optional Method. You may use this method **only** if:

- Your net nonfarm profits⁽³⁾ were less than \$1,733 and also less than 72.189% of your gross nonfarm income⁽⁴⁾ and
- You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

Caution. You may use this method no more than five times.

16	Subtract line 15 from line 14.	
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁽⁴⁾ (not less than zero) or the amount on line 16. Also include this amount on line 4b above.	

(1) From Schedule F, line 11, and Schedule K-1 (Form 1065), line 15b.

(2) From Schedule F, line 36, and Schedule K-1 (Form 1065), line 15a.

(3) From Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a; and Schedule K-1 (Form 1065-B), box 9.

(4) From Schedule C, line 7; Schedule C-EZ, line 1; Schedule K-1 (Form 1065), line 15c; and Schedule K-1 (Form 1065-B), box 9.

Foreign Tax Credit

(Individual, Estate, or Trust)
 ▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
 ▶ See separate instructions.

OMB No. 1545-0121

2002

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Name _____

Identifying number

William J. and Hillary Rodham Clinton

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

a ☐ Passive income

b ☐ High withholding tax interest

c	Financial services income
---	---------------------------

d ☐ Shipping income

e ☐ Dividends from a DISC or former DISC

f ☐ Certain distributions from a foreign sales corporation (FSC) or former FSC

a ☐ Lump-sum distributions

b Section 901(j) income

i	<input type="checkbox"/>	Certain income re-sourced by treaty
---	--------------------------	-------------------------------------

	X	General limitation income
--	---	---------------------------

k Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part	Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)
-------------	---

		Foreign Country or U.S. Possession			Total	
		A	B	C	(Add columns A, B, and C.)	
1 Enter the name of the foreign country or U.S. possession.....		Australia				
1 Gross income from sources within country shown above and of the type checked above (see instructions):						
Compensation.....		125,000.				
Dividends.....		336.				
		125,336.			1	125,336.
Deductions and losses (Caution: See instructions):						
2 Expenses definitely related to the income on line 1 (attach statement).....		15,000.				
3 Pro rata share of other deductions not definitely related :						
a Certain itemized deductions or standard deduction (see instructions).....		106,069.				
b Other deductions (attach statement).....						
c Add lines 3a and 3b.....		106,069.				
d Gross foreign source income (see instructions).....		125,000.				
e Gross income from all sources (see instructions).....		11,467,811.				
f Divide line 3d by line 3e (see instructions).....		0.0109				
g Multiply line 3c by line 3f.....		1,156.				
4 Pro rata share of interest expense (see instructions):						
a Home mortgage interest (use worksheet in the instructions).....		452.				
b Other interest expense.....						
5 Losses from foreign sources.....						
6 Add lines 2, 3g, 4a, 4b, and 5.....		16,608.			6	16,608.
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2.....					7	108,728.

Part II Foreign Taxes Paid or Accrued (see instructions)[illegible]

8 Add lines A through C, column (x). Enter the total here and on line 9, page 2 8 46,923.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 1116 (2002)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	46,923.	
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10.	11	46,923.	
12	Reduction in foreign taxes (see instructions)	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit.	13		46,923.
14	Enter amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	14	108,728.	
15	Adjustments to line 14 (see instructions)	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	108,728.	
17	Individuals: Enter the amount from Form 1040, line 39. If you are a nonresident alien, enter the amount from Form 1040NR, line 37. Estates and trusts: Enter your taxable income without the deduction for your exemption. Caution: If you figured your tax using the special rates on capital gains, see instructions.	17	8,881,115.	
18	Divide line 16 by line 17. If line 16 is more than line 17, enter '1'.	18		0.012200
19	Individuals: Enter the amount from Form 1040, line 42. If you are a nonresident alien, enter the amount from Form 1040NR, line 40. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37. Caution: If you are completing line 19 for separate category g (lump-sum distributions), see instructions.	19		3,398,870.
20	Multiply line 19 by line 18 (maximum amount of credit).	20		41,466.
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see instructions).	21		41,466.

Part IV Summary of Credits From Separate Parts III (see instructions)

22	Credit for taxes on passive income	22		
23	Credit for taxes on high withholding tax interest	23		
24	Credit for taxes on financial services income	24		
25	Credit for taxes on shipping income	25		
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26		
27	Credit for taxes on lump-sum distributions	27		
28	Credit for taxes on certain income re-sourced by treaty	28		
29	Credit for taxes on general limitation income	29		
30	Add lines 22 through 29	30		
31	Enter the smaller of line 19 or line 30	31		41,466.
32	Reduction of credit for international boycott operations. See instructions for line 12.	32		
33	Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Form 1040, line 45; Form 1040NR, line 43; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.	33		41,466.

Alternative Minimum Tax

OMB No. 1545-0121

Form **1116****Foreign Tax Credit**

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

▶ See separate instructions.

2002

19

Department of the Treasury
Internal Revenue Service (99)Name William J. and Hillary Rodham Clinton Identifying number _____Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- ☐ a Passive income ☐ d Shipping income ☐ g Lump-sum distributions
☐ b High withholding tax interest ☐ e Dividends from a DISC or former DISC ☐ h Section 901(j) income
☐ c Financial services income ☐ f Certain distributions from a foreign sales corporation (FSC) or former FSC ☐ i Certain income re-sourced by treaty
☐ j ☒ General limitation income

k Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
Enter the name of the foreign country or U.S. possession.....▶ <u>Australia</u>				
1 Gross income from sources within country shown above and of the type checked above (see instructions):				
<u>Compensation</u> <u>125,000.</u>				
<u>Dividends</u> <u>336.</u>				
	<u>125,336.</u>			<u>125,336.</u>
Deductions and losses (<i>Caution: See instructions</i>):				
2 Expenses definitely related to the income on line 1 (attach statement)..... <u>See St. 3.</u>	<u>15,000.</u>			
3 Pro rata share of other deductions not definitely related :				
a Certain itemized deductions or standard deduction (see instructions).....	<u>115,000.</u>			
b Other deductions (attach statement).....				
c Add lines 3a and 3b.....	<u>115,000.</u>			
d Gross foreign source income (see instructions).....	<u>125,000.</u>			
e Gross income from all sources (see instructions).....	<u>11,467,811.</u>			
f Divide line 3d by line 3e (see instructions).....	<u>0.0109</u>			
g Multiply line 3c by line 3f.....	<u>1,254.</u>			
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet in the instructions).....	<u>669.</u>			
b Other interest expense.....				
5 Losses from foreign sources.....				
6 Add lines 2, 3g, 4a, 4b, and 5.....	<u>16,923.</u>			<u>16,923.</u>
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2.....▶				<u>108,413.</u>

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (m) <input checked="" type="checkbox"/> Paid (n) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							
		In foreign currency				In U.S. dollars			
		Taxes withheld at source on:				(s) Other foreign taxes paid or accrued	Taxes withheld at source on:		(w) Other foreign taxes paid or accrued
	(o) Date paid or accrued	(p) Dividends	(q) Rents & royalties	(r) Interest	(t) Dividends		(u) Rents & royalties	(v) Interest	
A					<u>43.</u>			<u>46,880.</u>	<u>46,923.</u>
C									

8 Add lines A through C, column (x). Enter the total here and on line 9, page 2.....▶ 46,923.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 1116 (2002)

Alternative Minimum Tax

Form 1116 (2002) William J. and Hillary Rodham Clinton

Page 2

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	46,923.	
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10.	11	46,923.	
12	Reduction in foreign taxes (see instructions)	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit.	13		46,923.
14	Enter amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	14	108,413.	
15	Adjustments to line 14 (see instructions)	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	108,413.	
17	Individuals: Enter the amount from Form 1040, line 39. If you are a nonresident alien, enter the amount from Form 1040NR, line 37. Estates and trusts: Enter your taxable income without the deduction for your exemption.	17	9,290,440.	
	Caution: If you figured your tax using the special rates on capital gains, see instructions.			
18	Divide line 16 by line 17. If line 16 is more than line 17, enter '1'.	18		0.011700
19	Individuals: Enter the amount from Form 1040, line 42. If you are a nonresident alien, enter the amount from Form 1040NR, line 40. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37.	19		2,597,823.
	Caution: If you are completing line 19 for separate category g (lump-sum distributions), see instructions.			
20	Multiply line 19 by line 18 (maximum amount of credit).	20		30,395.
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see instructions).	21		30,395.

Part IV Summary of Credits From Separate Parts III (see instructions)

22	Credit for taxes on passive income	22		
23	Credit for taxes on high withholding tax interest	23		
24	Credit for taxes on financial services income	24		
25	Credit for taxes on shipping income	25		
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26		
27	Credit for taxes on lump-sum distributions	27		
28	Credit for taxes on certain income re-sourced by treaty	28		
29	Credit for taxes on general limitation income	29		
J	Add lines 22 through 29	30		
31	Enter the smaller of line 19 or line 30	31		30,395.
32	Reduction of credit for international boycott operations. See instructions for line 12.	32		
33	Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Form 1040, line 45; Form 1040NR, line 43; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.	33		30,395.

Expenses for Business Use of Your Home

► File only with Schedule C (Form 1040).
Use a separate Form 8829 for each home you used for business during the year.
► See separate instructions.

OMB No. 1545-1266

2002

66

Name(s) of proprietor(s)

Your social security number

Hillary Rodham Clinton

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for day care, or for storage of inventory or product samples (see instructions).	1	454
2	Total area of home.	2	4,718
3	Divide line 1 by line 2. Enter the result as a percentage.	3	9.62 %
<p>• For day-care facilities not used exclusively for business, also complete lines 4 - 6.</p> <p>• All others, skip lines 4 - 6 and enter the amount from line 3 on line 7.</p>			
4	Multiply days used for day care during year by hours used per day.	4	hr
5	Total hours available for use during the year (365 days x 24 hours) (see instructions).	5	hr
6	Divide line 4 by line 5. Enter the result as a decimal amount.	6	
7	Business percentage. For day-care facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3.	7	9.62 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions.	8	817,297.
See instrs for columns (a) and (b) before completing lines 9-20.			
9	Casualty losses (see instructions).	(a) Direct expenses	(b) Indirect expenses
10	Deductible mortgage interest (see instructions).	10	
11	Real estate taxes (see instructions).	11	16,621.
12	Add lines 9, 10, and 11.	12	16,621.
13	Multiply line 12, column (b) by line 7.	13	1,599.
14	Add line 12, column (a) and line 13.	14	1,599.
15	Subtract line 14 from line 8. If zero or less, enter -0-.	15	815,698.
16	Excess mortgage interest (see instructions).	16	120,414.
17	Insurance.	17	5,976.
18	Repairs and maintenance.	18	
19	Utilities.	19	
20	Other expenses (see instrs). Statement 4	20	7,294.
21	Add lines 16 through 20.	21	133,684.
22	Multiply line 21, column (b) by line 7.	22	12,860.
23	Carryover of operating expenses from 2001 Form 8829, line 41.	23	
24	Add line 21 in column (a), line 22, and line 23.	24	12,860.
25	Allowable operating expenses. Enter the smaller of line 15 or line 24.	25	12,860.
26	Limit on excess casualty losses and depreciation. Subtract line 25 from line 15.	26	802,838.
27	Excess casualty losses (see instructions).	27	
28	Depreciation of your home from Part III below.	28	4,135.
29	Carryover of excess casualty losses and depreciation from 2001 Form 8829, line 42.	29	
30	Add lines 27 through 29.	30	4,135.
31	Allowable excess casualty losses and depreciation. Enter the smaller of line 26 or line 30.	31	4,135.
32	Add lines 14, 25, and 31.	32	18,594.
33	Casualty loss portion, if any, from lines 14 and 31. Carry amount to Form 4684, Section B.	33	
34	Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.	34	18,594.

Part III Depreciation of Your Home

35	Enter the smaller of your home's adjusted basis or its fair market value (see instructions).	35	2,888,465.
36	Value of land included on line 35.	36	1,212,000.
37	Basis of building. Subtract line 36 from line 35.	37	1,676,465.
38	Business basis of building. Multiply line 37 by line 7.	38	161,276.
39	Depreciation percentage (see instructions).	39	2.564 %
40	Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above.	40	4,135.

Part IV Carryover of Unallowed Expenses to 2003

41	Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-.	41	0.
42	Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-.	42	0.

Expenses for Business Use of Your Home

2002

66

Department of the Treasury
Internal Revenue Service (99)

File only with Schedule C (Form 1040).
Use a separate Form 8829 for each home you used for business during the year.
See separate instructions.

Name(s) of proprietor(s)

Your social security number

William J. Clinton

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for day care, or for storage of inventory or product samples (see instructions).....	1	
2	Total area of home.....	2	
3	Divide line 1 by line 2. Enter the result as a percentage.....	3	%
<p>• For day-care facilities not used exclusively for business, also complete lines 4 - 6.</p> <p>• All others, skip lines 4 - 6 and enter the amount from line 3 on line 7.</p>			
4	Multiply days used for day care during year by hours used per day.....	4	hr
5	Total hours available for use during the year (365 days x 24 hours) (see instructions).....	5	hr
6	Divide line 4 by line 5. Enter the result as a decimal amount.....	6	
7	Business percentage. For day-care facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3.....	7	8.87 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions.....	8	8,390,260.
See instrs for columns (a) and (b) before completing lines 9-20.			
	(a) Direct expenses	(b) Indirect expenses	
9	Casualty losses (see instructions).....		
10	Deductible mortgage interest (see instructions).....		67,148.
11	Real estate taxes (see instructions).....		29,351.
12	Add lines 9, 10, and 11.....		96,499.
13	Multiply line 12, column (b) by line 7.....	13	8,559.
14	Add line 12, column (a) and line 13.....	14	8,559.
15	Subtract line 14 from line 8. If zero or less, enter -0-.....	15	8,381,701.
16	Excess mortgage interest (see instructions).....		15,829.
17	Insurance.....		12,703.
18	Repairs and maintenance.....		
19	Utilities.....		3,437.
20	Other expenses (see instrs).....		
21	Add lines 16 through 20.....		31,969.
22	Multiply line 21, column (b) by line 7.....	22	2,836.
23	Carryover of operating expenses from 2001 Form 8829, line 41.....	23	
24	Add line 21 in column (a), line 22, and line 23.....	24	2,836.
25	Allowable operating expenses. Enter the smaller of line 15 or line 24.....	25	2,836.
26	Limit on excess casualty losses and depreciation. Subtract line 25 from line 15.....	26	8,378,865.
27	Excess casualty losses (see instructions).....	27	
28	Depreciation of your home from Part III below.....	28	467.
29	Carryover of excess casualty losses and depreciation from 2001 Form 8829, line 42.....	29	
30	Add lines 27 through 29.....	30	467.
31	Allowable excess casualty losses and depreciation. Enter the smaller of line 26 or line 30.....	31	467.
32	Add lines 14, 25, and 31.....	32	11,862.
33	Casualty loss portion, if any, from lines 14 and 31. Carry amount to Form 4684, Section B.....	33	
34	Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.....	34	11,862.

Part III Depreciation of Your Home

35	Enter the smaller of your home's adjusted basis or its fair market value (see instructions).....	35	1,740,706.
36	Value of land included on line 35.....	36	757,381.
37	Basis of building. Subtract line 36 from line 35.....	37	983,325.
38	Business basis of building. Multiply line 37 by line 7.....	38	87,221.
39	Depreciation percentage (see instructions).....	39	0.535 %
40	Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above.....	40	467.

Part IV Carryover of Unallowed Expenses to 2003

41	Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-.....	41	0.
42	Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-.....	42	0.

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIA6902L 10/28/02

Form 8829 (2002)

Form 4562

OMB No. 1545-0172

Depreciation and Amortization (Including Information on Listed Property)

2002

67

Department of the Treasury
Internal Revenue Service

See separate instructions.
Attach to your tax return.

Identifying number

Name(s) shown on return

William J. and Hillary Rodham Clinton

Business or activity to which this form relates

Schedule C (Business Use of Home) - William J. Clinton

Part I Election To Expense Certain Tangible Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See instructions for a higher limit for certain businesses.	1	\$24,000.
2	Total cost of section 179 property placed in service (see instructions).	2	
3	Threshold cost of section 179 property before reduction in limitation.	3	\$200,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2001 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs.).	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	
13	Carryover of disallowed deduction to 2003. Add lines 9 and 10, less line 12.	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions).	14	
15	Property subject to section 168(f)(1) election (see instructions).	15	
16	Other depreciation (including ACRS) (see instructions).	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2002.	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here.		

Section B - Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property	10/01/02	87,221.	39 yrs	MM	S/L	467.

Section C - Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28.	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions.	22	467.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.	23	

BAA For Paperwork Reduction Act Notice, see instructions.

FDIZ0812L 12/12/02

Form 4562 (2002)

Form 4562

Department of the Treasury
Internal Revenue ServiceDepreciation and Amortization
(Including Information on Listed Property)See separate instructions.
Attach to your tax return.

OMB No. 1545-0172

2002

67

Name(s) shown on return

William J. and Hillary Rodham Clinton

Business or activity to which this form relates

Schedule C - William J. Clinton

Part I Election To Expense Certain Tangible Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See instructions for a higher limit for certain businesses.	1	\$24,000.
2	Total cost of section 179 property placed in service (see instructions).	2	
3	Threshold cost of section 179 property before reduction in limitation.	3	\$200,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29.	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2001 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs).	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	
13	Carryover of disallowed deduction to 2003. Add lines 9 and 10, less line 12.	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions).	14	
15	Property subject to section 168(f)(1) election (see instructions).	15	
16	Other depreciation (including ACRS) (see instructions).	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2002.	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here.		

Section B - Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property	10/01/02	147,500.	39 yrs	MM	S/L	789.

Section C - Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28.	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions.	22	789.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.	23	

William J. and Hillary Rodham Clinton

3/31/03

05:24PM

Statement 1
Schedule A, Line 22
Other Expenses

CitiBank Bl. Tr - HRC.....	\$	6,696.
CitiBank Bl. Tr - WJC.....		6,694.
IRS Exam.....		1,650.
Tax planning.....		1,100.
Total	\$	<u>16,140.</u>

Statement 2
Form 1116, Line 2- General Limitation Income
Expenses Directly Allocable to Income

Business Exp. - Sch. C.....	Total	\$	15,000.
	Total	\$	<u>15,000.</u>

Statement 3
Form 1116, Line 2- General Limitation Income (AMT)
Expenses Directly Allocable to Income

Business Exp. - Sch. C.....	Total	\$	15,000.
	Total	\$	<u>15,000.</u>

Statement 4
Form 8829, Line 20
Other Expenses

	Direct	Indirect
Electric.....	\$ 0.	\$ 4,653.
Gas.....	0.	2,641.
Total	\$ <u>0.</u>	\$ <u>7,294.</u>